

Name: _____

County: _____

**2009 PROPERTY TAX LEGISLATION
SELF-STUDY TRAINING SESSION**

REVIEW QUESTIONS

1. Revenue and Taxation Code section 17537.9 was amended to protect taxpayers from mass mailers designed to deceive property owners into paying a fee for property tax related services that are otherwise free, including informal assessor reviews.

☐ True
☐ False

2. Assembly Bill 1568 was enacted to allow persons whose homes were destroyed in specified disasters in certain counties to retain the homeowners' exemption on their property while they are in the process of rebuilding. Which counties were affected by AB 1568?

3. The disaster relief provisions of Revenue and Taxation Code section 170 apply to both governor-declared disasters and site-specific disasters for only those counties where the board of supervisors has adopted an ordinance authorizing the provisions.

☐ True
☐ False

4. Disaster relief under Revenue and Taxation Code section 170 allows a county assessor, under specified conditions, to reassess the property as of the lien date following the disaster to recognize the loss in a property's market value.

☐ True
☐ False

5. Under Revenue and Taxation Codes sections 194 and 194.1, an owner of real property and manufactured homes that has sustained any disaster or calamity may defer their next property tax installment.
- ☐ True
☐ False
6. Revenue and Taxation Code sections 1612.5 and 1612.7 provide conflict of interest provisions regarding assessment appeals board hearings for employees of the office of the clerk of the board of equalization or county assessment appeals board, assessment appeals board members and alternate members, assessment hearing officers, and all county counsel employees.
- ☐ True
☐ False
7. Revenue and Taxation Code section 1622.6 allows the clerk of an assessment appeals board to schedule conflict of interest appeals hearings with a qualified board from another county.
- ☐ True
☐ False
8. Assessment appeals board members are appointed for a term of four years and may be reappointed an unlimited number of terms.
- ☐ True
☐ False
9. Eligibility requirements for nomination to an appeals board for all counties include a minimum of five years of experience as a: (Mark all that apply.)
- ☐ Property appraiser accredited by a nationally recognized professional organization.
☐ Certified public accountant or public accountant.
☐ Person possessing competent knowledge of property appraisal and taxation as believed by the board of supervisors member making the nomination.
☐ Property appraiser accredited with the Office of Real Estate Appraisers or certified by the State Board of Equalization.
☐ All of the above
10. Effective January 1, 2010, persons hearing appeals no longer have to reside in the same county where the property is located.
- ☐ True
☐ False

11. SCA 4 will be before the voters on the June 8, 2010 statewide primary election and will, if approved by the voters, delete the current time limit for construction of seismic retrofitting of unreinforced masonry buildings in order to qualify for a new construction exclusion.
- ☐ True
☐ False
12. Revenue and Taxation Code sections 69 and 69.3 were amended to treat land and improvements as separate units in meeting the substantially damaged or destroyed threshold of 50 percent for purposes of qualifying for disaster relief via a base year value transfer.
- ☐ True
☐ False
13. Revenue and Taxation Code section 480.3 requires the transferee of real property to file a Preliminary Change in Ownership Report (PCOR) in order for the county recorder to record such documents as grant deeds.
- ☐ True
☐ False
14. Effective January 1, 2010, the State Board of Equalization is no longer required to hold quarterly meetings in Sacramento.
- ☐ True
☐ False
15. Generally, transfers of interests in legal entities do not constitute changes in ownership unless there is a change in control of the legal entity, or if a original co-owner of a legal entity cumulatively transfers more than 50 percent of his or her ownership interests.
- ☐ True
☐ False
16. Effective January 1, 2010, a penalty may be imposed on any legal entity that does not self-report within 90 days to the Board of Equalization a change in ownership or change in control occurring under Revenue and Taxation Code section 64(c) or (d).
- ☐ True
☐ False
17. Revenue and Taxation Code section 64(c) provides that when any person or entity obtains control of more than a 50 percent ownership interest in a legal entity, a reassessment occurs for the real property acquired as of the date of change in control.
- ☐ True
☐ False

18. A transfer of real property to a legal entity does not result in a reassessment if the transfer is merely a change in the method of holding title and the proportional ownership interests in the real property are the same before and after the transfer.
- ☐ True
☐ False
19. The statute of limitations provisions for legal entities is in Revenue and Taxation Code section 532 and limits escape assessments for prior tax years to either a four- or eight-year limit.
- ☐ True
☐ False
20. Effective January 1, 2010, for legal entities that have or potentially have undergone a change in ownership or change in control, which of the following provisions apply? (Mark all that apply)
- ☐ The automatic extinguishment of a penalty provision no longer applies when a legal entity fails to respond to a request to complete a statement, even if the legal entity complies with a subsequent request.
- ☐ A penalty is applied if a legal entity fails to file a statement with the Board of Equalization within 45 days of either the date of the event triggering the reassessment or the date the Board makes a written request to file a statement, whichever is earlier.
- ☐ The penalty imposed on a legal entity for not filing a statement with the Board is 10 percent of the taxes applicable to each new base year value when the event is discovered.
- ☐ A legal entity may seek penalty abatement for reasonable cause under Revenue and Taxation Code section 483 with the county board of supervisors.
- ☐ All of the above.
21. Revenue and Taxation Code section 408 was amended to add county recorders to the list of agencies that may have access to all records in an assessor's office for purposes of determining whether a documentary transfer tax is to be imposed.
- ☐ True
☐ False
22. A penalty will be imposed on a legal entity for not responding to a request by the Board of Equalization only when it is determined that a change in ownership did actually occur.
- ☐ True
☐ False

23. Under the Williamson Act, which of the following procedures apply? (Mark all that apply)

- ☐ Property owners sign contracts with counties and cities restricting their land to agriculture, open-space, and compatible uses.
- ☐ The property's assessed value is its restricted use value instead of market value.
- ☐ Local officials may cancel a contract under specified circumstances.
- ☐ Landowners must pay a cancellation fee that is equal to 12.5 percent of the property's unrestricted fair market value.
- ☐ The Department of Conservation determines the value of the property for purposes of setting a contract cancellation fee.
- ☐ All of the above.

24. Government Code Section 51203 was amended to ensure that county assessors are reimbursed for workload associated with review of Williamson Act cancellation valuations.

- ☐ True
- ☐ False

25. Effective January 1, 2010, Revenue and Taxation Code section 155.02 was amended to increase the maximum exemption amount for a low-value ordinance from \$5,000 to \$10,000.

- ☐ True
- ☐ False

26. Revenue and Taxation Code section _____ provides that a county board of supervisors may, by ordinance, permit the county to cancel supplemental tax bills which are less than \$50.

27. A county may enact a low-value ordinance up to \$_____ to apply to possessory interests at fairgrounds.

28. Prior to the enactment of SB 822, which counties had low-value ordinances at the maximum level?

29. The State reimburses local governments for the revenue loss sustained due to the homeowners' exemption and the disabled veterans' exemption.

☐ True

☐ False

30. Effective January 1, 2010, county assessors are required to provide information to the Board on both homeowners' exemption claims and disabled veterans' exemption claims, and the Board is required to act as the statewide clearinghouse to prevent duplicate granting of the exemptions.

☐ True

☐ False

31. Revenue and Taxation Code section _____ was amended to allow a county assessor to accept a property statement that is substantially similar to the one mailed by the county assessor, provided it is signed by the taxpayer.